

The South Carolina Department of Revenue (SCDOR) no longer accepts paper copies of the Remote Seller Sales and Use Tax Registration (SCDOR-111 RS). Taxpayers must register for new tax accounts using MyDORWAY.dor.sc.gov, our free online tax portal.

THIS CHANGE AFFECTS THE FOLLOWING TAX TYPES:

- Sales & Use Tax

HOW TO REGISTER AS A REMOTE SELLER ON MyDORWAY

- Visit dor.sc.gov/register.
- Select **Remote Seller (out-of-state business) application** under type of registration.
- Complete the application to apply for the appropriate tax accounts.

GENERAL REMOTE SELLERS INFORMATION

- Remote Sellers who have economic nexus with South Carolina must have a Retail License to collect, file, and pay Sales Tax to the SCDOR.
- A remote seller who has economic nexus with South Carolina is:
 - An out-of-state retailer that has no physical presence in South Carolina
 - A seller whose gross revenue exceeds \$100,000 in the previous or current calendar year from sales of tangible personal property, products transferred electronically, and services delivered into South Carolina
- To be a remote seller, you cannot currently have any open tax account with the SCDOR.
- To complete the Business Tax Application on MyDORWAY, you must:
 - Know your ownership type (Sole Proprietor, Corporation, LLC, etc.)
 - Have your federal tax account number (FEIN for most businesses, SSN for Sole Proprietors)
 - Have a physical address (PO boxes are not accepted)
- There is a \$50 non-refundable license fee for the application.

QUESTIONS? WE'RE HERE TO HELP

- Learn more about remote sellers at dor.sc.gov/remotesellers
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY
- Contact us at SalesTax@dor.sc.gov